



STATE BOARD OF EQUALIZATION

PROPERTY TAXES DEPARTMENT

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July 6, 2001

TO COUNTY ASSESSORS:

No. 2001/040

LASSEN COUNTY ASSESSMENT PRACTICES SURVEY

A copy of the Lassen County Assessment Practices Survey Report is enclosed for your information. The State Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Kenneth Bunch, Lassen County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report and the assessor's response constitute the final survey report which is distributed to the Governor, the Attorney General, and the State Legislature; and to the county board of supervisors, grand jury, and assessment appeals board.

The BOE's County Property Tax Division performed the fieldwork for this survey of the Lassen County Assessor's Office during May through August 2000. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank Mr. Bunch and his staff for their cooperation and patience during this assessment practices survey.

These survey reports give the government officials in California charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share with us your questions, comments, and suggestions for improvement.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:jm
Enclosure